

Purchaser's Statement to Seller For Animals Purchased and Used in Qualified Research or Manufacturing

P U R C H A S E R	Purchaser's Business Name				
	Purchaser's Address: <i>street address</i>		<i>city</i>	<i>state</i>	<i>zip</i>
	Entity Type: <input type="checkbox"/> A public or private institution of higher education <input type="checkbox"/> A government agency <input type="checkbox"/> A biotechnology business certified by the Wisconsin Department of Revenue (attach document of certification)				

S E L L E R	Seller's Name				
	Seller's Address: <i>street address</i>		<i>city</i>	<i>state</i>	<i>zip</i>
	Seller's Invoice Number or Buyer's Purchase Order Number			Invoice or Purchase Order Date	

Type of animal purchased	Quantity purchased	Quantity used exclusively and directly in qualified research	Quantity used exclusively and directly in manufacturing

I hereby certify that I have read and understand the requirements for an animal to be used exclusively and directly in qualified research or manufacturing by the type of entity I have indicated, and the information supplied is true and accurate.

Purchaser's Name (<i>print or type</i>)	Title
Purchaser's Signature	Date

INSTRUCTIONS

This form may be used by a purchaser, at the request of a seller, to provide the seller with information regarding the purchaser's use of animals purchased from the seller. The seller may qualify for certain exemptions from Wisconsin sales and use taxes relating to purchases by the seller of items used in raising the animals it sells. As a condition of claiming these exemptions, the seller of the animals must be able to ascertain that more than 50% of the animals it raises and sells are sold to public or private institutions of higher education, government agencies, or biotechnology businesses certified by the Wisconsin Department of Revenue, for use in qualified research or manufacturing.

(Note: This form is not valid for use by the purchaser to claim an exemption from Wisconsin sales and use taxes on its purchases of the animals itself. A purchaser should use Form S-211: *Wisconsin Sales and Use Tax Exemption Certificate*, or Form S-211-SST: *Streamlined Sales and Use Tax Exemption Certificate*.)

The purchaser shall complete this form by including all requested information and signing and dating the form. By completing the form, the purchaser is attesting to the following: (1) it is the type of entity indicated, and (2) the type and number of animals it purchased from the seller pursuant to the invoice or purchase order indicated and used exclusively and directly by the purchaser in qualified research or manufacturing.

BIOTECHNOLOGY BUSINESS: A business that has been certified by the Wisconsin Department of Revenue as being primarily engaged in the application of biotechnologies that use a living organism or parts of an organism to produce or modify products to improve plants or animals, develop microorganisms for specific uses, identify targets for small molecule pharmaceutical development, or transform biological systems into useful processes and products.

PUBLIC OR PRIVATE INSTITUTIONS OF HIGHER EDUCATION: A public or private accredited educational organization providing education after completion of high school, including undergraduate, graduate, and professional education.

GOVERNMENT AGENCY: Includes agencies of the federal government, any state government, any foreign government, and local political jurisdiction of any state or foreign government. Also includes agencies of U.S. territories and possessions and the District of Columbia.

EXCLUSIVE AND DIRECT USE IN QUALIFIED RESEARCH: "Qualified research" means qualified research as defined under sec. 41(d)(1) of the Internal Revenue Code.

"Exclusive" use in qualified research means used in qualified research to the exclusion of all other uses except for other use not exceeding 5% of total use.

EXCLUSIVE AND DIRECT USE IN MANUFACTURING: "Manufacturing" means the production by machinery of a new article of tangible personal property or item or property under sec. 77.52(1)(b) or (c), Wis. Stats., with a different form, use, and name from existing materials, by a process popularly regarded as manufacturing, and that begins with conveying raw materials and supplies from plant inventory to the place where work is performed in the same plant and ends with conveying finished units of tangible personal property or item or property under s. 77.52(1)(b) or (c) to the point of first storage in the same plant. "Manufacturing" includes conveying work in progress directly from one manufacturing process to another in the same plant; testing or inspecting, throughout the manufacturing process, the new article of tangible personal property or item or property under s. 77.52(1)(b) or (c) that is being manufactured; storing work in progress in the same plant where the manufacturing occurs; assembling finished units of tangible personal property or item or property under s. 77.52(1)(b) or (c); and packaging a new article of tangible personal property or items or property under s. 77.52(1)(b) or (c), if the manufacturer, or another person on the manufacturer's behalf, performs the packaging and if the packaging becomes part of the new article as it is customarily offered for sale by the manufacturer. "Manufacturing" does not include storing raw materials or finished units of tangible personal property or items or property under s. 77.52(1)(b) or (c), research or development, delivery to or from the plant, or repairing or maintaining plant facilities.

"Exclusive use in manufacturing" means used in manufacturing to the exclusion of all other uses except for other use not exceeding 5% of total use.